

# Customs Bulletin

Regulations, Rulings, Decisions, and Notices  
concerning Customs and related matters



## and Decisions

of the United States Court of Appeals for  
the Federal Circuit and the United  
States Court of International Trade

Vol. 20

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JUNE 11, 1986

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No. 23

*This issue contains:*

U.S. Customs Service

T.D. 86-106

General Notice

U.S. Court of Appeals for the Federal Circuit

Appeal No. 86-692

U.S. Court of International Trade

Abstracted Decisions:

Classification: C86/72 Through C86/81

Valuation: V86/111 Through V86/162

THE DEPARTMENT OF THE TREASURY  
U.S. Customs Service

### **NOTICE**

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# U.S. Customs Service

## *Treasury Decision*

19 CFR Part 142

(T.D. 86-106)

Customs Regulations Amendment Relating to Entry Numbers

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Final rule.

**SUMMARY:** This document amends the Customs Regulations to reflect recent changes in the assignment and format of entry numbers used by the international trade community in submitting entry documentation for processing by the Customs Service. The public was informed of changes to the entry number procedures by documents published in the Federal Register in 1985. However, the regulations were not amended. After a further review of the matter, it has been determined that the new entry number procedures should be included in the regulations. This amendment is one of the numerous initiatives Customs has undertaken relating to the development of a comprehensive integrated Automated Commercial System. When fully implemented, the changes will ensure entry processing efficiency.

**EFFECTIVE DATE:** October 1, 1986.

**FOR FURTHER INFORMATION CONTACT:** Richard J. Bonner, Duty Assessment Division (202-535-4141), U.S. Customs Service, 1301 Constitution Avenue, NW., Washington, D.C. 20229.

**SUPPLEMENTARY INFORMATION:**

### **BACKGROUND**

Customs has undertaken numerous initiatives relating to the development of a comprehensive integrated Automated Commercial System (ACS). When fully developed, this system will provide an efficient means for accomplishing the current and future entry processing needs of Customs, other government agencies, and the international trade community. Currently, many formal entries received by Customs are prepared on computers. More international

trade businesses are planning to use computers as part of automating the preparation of import documentation.

To ensure entry processing efficiency for both Customs and entry preparers, changes in the assignment and format of entry type codes and entry number are desirable.

Accordingly, by notice published in the Federal Register on January 13, 1984 (49 FR 1740), Customs proposed new procedures for both entry type codes and entry numbers and invited interested parties to submit comments. Although comments were received on both procedures, Customs published a final rule as T.D. 85-5 in the Federal Register on January 11, 1985 (50 FR 1499), which concerned only the changes to entry type codes. Those comments relating to the entry number proposal were still being analyzed. That analysis has been completed and the final changes to the entry numbers are the subject of T.D. 85-112, published in the Federal Register on July 8, 1985 (50 FR 27816). That document amended Part 142, Customs Regulations, by removing §142.3a.

However, after further review of the matter, Customs has determined that the new entry number procedures should be included in Part 142, Customs Regulations (19 CFR Part 142), relating to the entry process. Accordingly, this document adds a new § 142.3a, Customs Regulations (19 CFR 142.3a) to reflect these new changes. In addition, the document establishes a new effective date of October 1, 1986, which supercedes the original effective date of October 1, 1985, which appeared in T.D. 85-112. Compliance with the original effective date was waived by Customs in order to allow brokers and importers additional time to implement the new entry number procedures.

#### EXECUTIVE ORDER 12291

This document does not meet the criteria for a "major rule" as specified in § 1(b) of E.O. 12291. Accordingly, no regulatory impact analysis has been prepared.

#### REGULATORY FLEXIBILITY ACT

Pursuant to the provisions of § 605(b) of the Regulatory Flexibility Act (Pub. L. 96-354, 5 U.S.C. 601, *et seq.*), it is hereby certified that the changes set forth in this document will not have a significant economic impact on a substantial number of small entities. Accordingly, it is not subject to the regulatory analysis or other requirements of 5 U.S.C. 603 and 604.

#### DRAFTING INFORMATION

The principal author of this document was Glen E. Vereb, Regulations Control Branch, Office of Regulations and Rulings, Customs Headquarters. However, personnel from other Customs offices participated in its development.

## LIST OF SUBJECTS IN 19 CFR PART 142

Customs duties and inspection, Imports.

## AMENDMENT TO THE REGULATIONS

## PART 142—ENTRY PROCESS

1. The authority citation for Part 142, Customs Regulations (19 CFR Part 142), continues to read as follows:

**AUTHORITY:** 19 U.S.C. 66, 1448, 1484, 1624.

2. Part 142 is amended by adding a new § 142.3a to read as follows:

**§ 142.3a Entry Numbers.**

(a) *Placement on Customs Forms.* The importer or broker shall place an 11 character entry number on the entry and corresponding entry summary documentation. For documentation prepared on data processing equipment, the number shall be printed directly on the form. For manually prepared documentation, the number shall be pre-printed in a machine readable format specified by Customs. The same number shall not be used for more than one entry transaction.

(b) *Format.* The following format, including hyphens, must be used when showing the entry number:

XXX-NNNNNNN-N

XXX represents an entry filer code assigned by Customs, NNNNNNN is a unique number which is assigned by the broker or importer, and N is a check digit computed from the first 10 characters based on a formula provided by Customs.

(1) *Assignment of Entry Filer Code.* Customs will assign a unique 3 character (alphabetic, numeric, or alpha numeric) entry filer code to all licensed brokers filing Customs entries. Customs will assign an entry filer code to certain importers filing Customs entries based on importer entry volume, frequency of entry filing, and other considerations. The broker or importer shall use this assigned code as the beginning three characters of the number for all Customs entries, regardless of where the entries are filed.

(2) *Entry Filer Assigned Number.* For each entry, the broker or importer shall assign a unique 7 digit number. This number shall not be assigned to more than one transaction.

(3) *Check Digit.* The broker or importer is responsible for ensuring that the check digit is computed by data processing equipment.

(c) *Misuse of the Entry Filer Code.* The district director may refuse to allow use of an assigned entry filer code if it is misused by the importer or broker.

(d) *Alternative Procedure.* If an importer does not have an assigned entry filer code, or if the district director, in accordance

with paragraph (c) of this section refuses to allow use of an assigned entry filer code, the importer or broker shall obtain forms with a Customs assigned pre-printed machine readable entry number with a computed check digit. These forms will be available for sale by Customs and must be obtained and used before the merchandise may be released from Customs custody.

ALFRED R. DE ANGELUS,  
*Acting Commissioner of Customs.*

Approved: May 14, 1986.

FRANCIS A. KEATING II,  
*Assistant Secretary of the Treasury.*

[Published in the Federal Register, May 28, 1986 (51 FR 19166)]

# U.S. Customs Service

## *General Notice*

Application for Recordation of Trade Name: "THE BALTIMORE LUGGAGE COMPANY"

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Notice of application for recordation of trade name.

SUMMARY: Application has been filed pursuant to section 133.12, Customs Regulations (19 CFR 133.12), for the recordation under section 42 of the Act of July 5, 1946, as amended (15 U.S.C. 1124), of the trade name "THE BALTIMORE LUGGAGE COMPANY" used by The Baltimore Luggage Company, a corporation organized under the laws of the State of Rhode Island, located at 1919 Annapolis Road, Baltimore, Maryland 21230.

The application states that the trade name is used in connection with the following merchandise manufactured in Taiwan: vinyl luggage; nylon luggage; vinyl attaches; leather attachés; jute luggage; attachés; and luggage carts.

Before final action is taken on the application, consideration will be given to any relevant data, views, or arguments submitted in writing by any person in opposition to the recordation of this trade name. Notice of the action taken on the application for recordation of this trade name will be published in the Federal Register.

DATE: Comments must be received on or before August 1, 1986.

ADDRESS: Written comments should be addressed to the Commissioner of Customs, Attention: Entry, Licensing and Restricted Merchandise Branch, 1301 Constitution Avenue, NW., Washington, D.C. 20229.

FOR FURTHER INFORMATION CONTACT: Beatrice Moore, Entry, Licensing and Restricted Merchandise Branch, 1301 Constitution Avenue, NW., Washington, D.C. 20229 (202-566-5765).

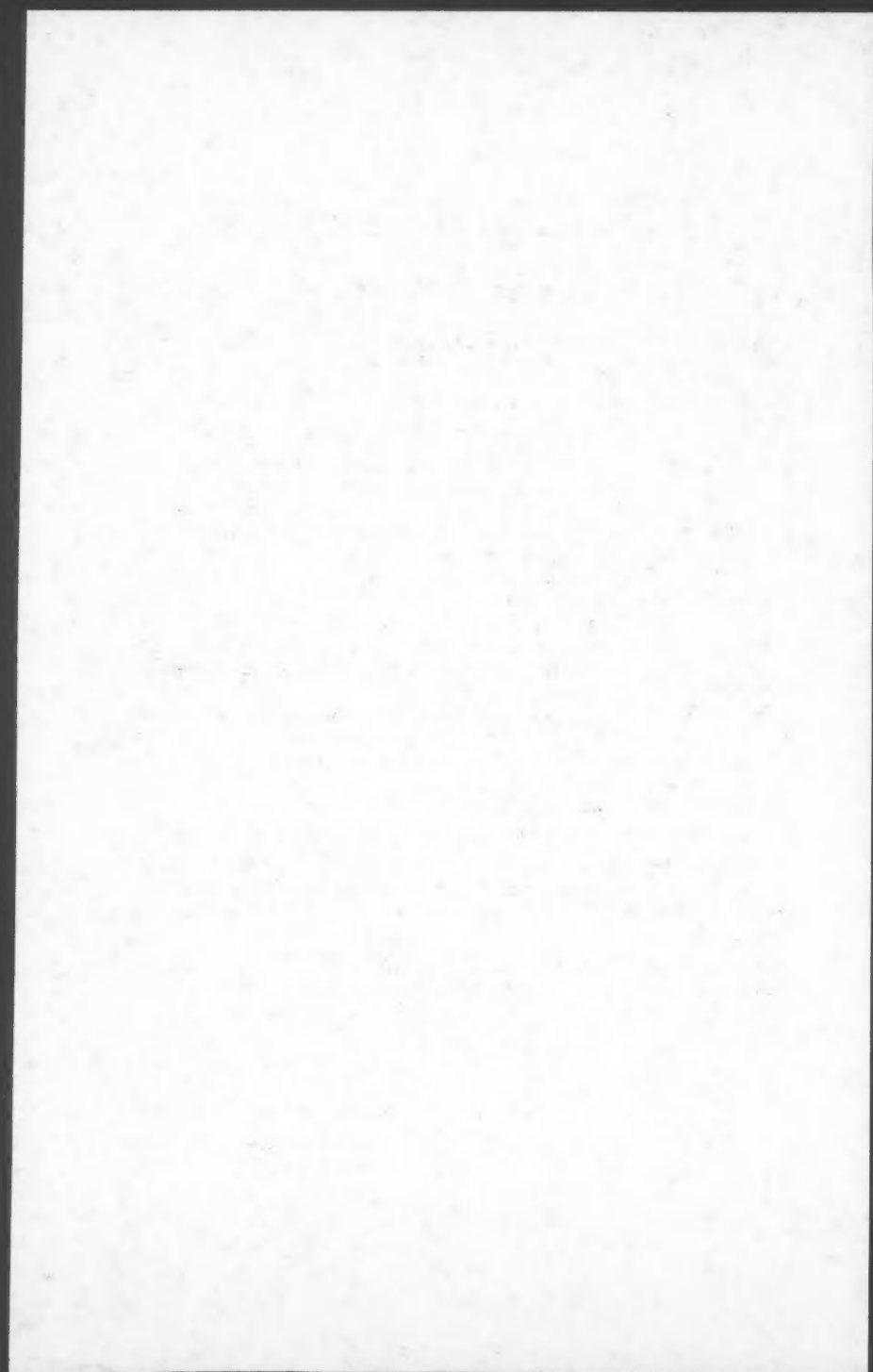
Dated: May 27, 1986.

MARILYN G. MORRISON,

*Director,*

*Entry Procedures and Penalties Division.*

[Published in the Federal Register, June 2, 1986 (51 FR 19809)]





# U.S. Court of Appeals for the Federal Circuit

(Appeal No. 86-692)

TODD SHIPYARDS CORP., APPELLANT v. UNITED STATES, APPELLEE

*Michol O'Connor*, Haight, Gardner, Poor and Havens, of Houston, Texas, argued for appellant. With him on the brief were *James J. Sentner, Jr.* and *Gary L. Blum*.

*Florence M. Peterson*, Commercial Litigation Branch, Department of Justice, of New York, New York, argued for appellee. With him on the brief were *Richard K. Willard*, Assistant Attorney General, *David M. Cohen*, Director and *Joseph I. Liebman*, Attorney in Charge International Trade Field Office.

Appealed from: U.S. Court of International Trade.

Judge RESTANI.

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(Appeal No. 86-692)

TODD SHIPYARDS CORP., APPELLANT v. UNITED STATES, APPELLEE

(Decided May 22, 1986)

Before MARKEY, *Chief Judge*, NIES and ARCHER, *Circuit Judges*.

NIES, *Circuit Judge*.

Todd Shipyards Corporation appeals from the final judgment of the United States Court of International Trade, which granted the United States' motion for summary judgment in Case No. 83-12-01754. We affirm.

## OPINION

We have carefully considered each of Todd's arguments; however, it has failed to establish any error in the court's holding that the United States Customs Service correctly classified Todd's "Big T" as a "floating dock" under item 696.50 of the Tariff Schedules of the United States. We affirm on the basis of Judge Restani's opinion.

**AFFIRMED**

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# United States Court of International Trade

One Federal Plaza

New York, N.Y. 10007

*Chief Judge*

Edward D. Re

*Judges*

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James L. Watson

Gregory W. Carman

Jane A. Restani

Dominick L. DiCarlo

Thomas J. Aquilino, Jr.

*Senior Judges*

Morgan Ford

Frederick Landis

Herbert N. Maletz

Bernard Newman

Samuel M. Rosenstein

Nils A. Boe

*Clerk*

Joseph E. Lombardi





## ABSTRACTED CLASSIFICATION

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	ASSESSED	
				Item No. and rate	Item
C86/72	Watson, J. May 12, 1986	Texsport	84-9-01244	Item 389.62 13% + 16¢ per lb.	Item 6.3%
C86/73	Newman, S.J. May 12, 1986	Novatronics of Canada, Ltd.	82-8-01150	Item 682.25 11%	Item 5.6%
C86/74	Newman, S.J. May 12, 1986	Novatronics of Canada, Ltd.	83-3-00444	Item 682.25 10.3%	Item 5.3%
C86/75	Newman, S.J., May 12, 1986	Novatronics of Canada, Ltd.	83-3-00445	Item 682.25 10.3%	Item 5.3%
C86/76	Newman S.J. May 12, 1986	Novatronics of Canada, Ltd.	83-5-00710	Item 682.25 10.3%	Item 5.3%
C86/77	Newman, S.J. May 12, 1986	Novatronics of Canada, Ltd.	83-6-00803	Item 682.25 10.3%	Item 5.3%
C86/78	Newman, S.J. May 12, 1986	Novatronics of Canada, Ltd.	83-8-01138	Item 682.25 12.5%	Item 6%
C86/79	Restani, J. May 13, 1986	FAG Bearings Corp.	82-4-00467	Item 680.39 Various rates	Item 5.8%
C86/80	Aquilino, J. May 14, 1986	Sonic Products, Inc.	83-10-01494	Item 740.35 Various rates	Item 5.3%
C86/81	Carman, J. May 16, 1986	Mattel, Inc.	84-9-01241	Item 737.24 14.8%	Item Pre

# ICATION DECISIONS

Item No. and rate	HELD	BASIS	PORT OF ENTRY AND MERCHANDISE
Item 735.20 6.32%		Newman Importing Co. v. U.S., C.D. 4648	Houston Sports equipment
Item 682.30 5.5%		Agreed statement of facts	Buffalo-Niagara Falls Motors
Item 682.30 5.3%		Agreed statement of facts	Buffalo-Niagara Falls Motors
Item 682.30 5.3%		Agreed statement of facts	Buffalo-Niagara Falls Motors
Item 682.30 5.3%		Agreed Statement of facts	Buffalo-Niagara Falls Motors
Item 682.30 5.3%		Agreed statement of facts	Buffalo-Niagara Falls Motors
Item 682.30 6%		Agreed statement of facts	Buffalo-Niagara Falls Motors.
Item 680.33 5.8% and 5.6%		FAG Bearings Ltd. v. U.S., S.O. 85-52	Detroit Combination ball/roller bearings integral shafts
Item 688.36 5.3%		U.S. v. Texas Instruments, Inc., 673 F.2d 1375	New York Watch bands
Item A774.55 Free of duty		Mattel, Inc. v. U.S., S.O. 84-133	Los Angeles Base stands and leg holders.

## ABSTRACTED VALUATION

Decision number	Judge & date of decision	Plaintiff	Court No.	Basis of valuation	
V86/111	Watson, J. May 12, 1986	Morris Struhl, Inc.	R58/15341	Export value	F.o.b. plus between and a
V86/112	Watson, J. May 12, 1986	Providence Import Co.	R58/10902	Export value	F.o.b. plus between voice praise
V86/113	Watson, J. May 13, 1986	Domast, Inc.	R60/20965, etc.	Export value	F.o.b. plus between and a
V86/114	Watson, J. May 13, 1986	Lafayette Radio Electronics Corp.	R61/20045	Export value	Apprais there
V86/115	Watson, J. May 13, 1986	Lafayette Radio Electronics Corp.	R62/6840	Export value	Apprais there
V86/116	Watson, J. May 13, 1986	Hov Li	R62/10929, etc.	Export value	F.o.b. 20% price value Apprais 7.5%



# ION DECISIONS

Held value	Basis	Port of entry and merchandise
F.o.b. unit invoice prices plus 20% of difference between f.o.b. unit prices and appraised values	Agreed statement of facts	New York Binoculars
F.o.b. unit invoice prices plus 20% of difference between f.o.b. unit invoice prices and appraised values	Agreed statement of facts	New York Rugs
F.o.b. unit invoice prices plus 20% of difference between f.o.b. unit prices and appraised values	Agreed statement of facts	San Francisco Transistor radios together with their accessories and parts, an entirety
Appraised values less 7.5% thereof	Agreed statement of facts	New York Binoculars
Appraised values less 7.5% thereof	Agreed statement of facts	New York Transceiver
F.o.b. invoice prices plus 20% of difference between f.o.b. unit invoice prices and appraised values, net packed or, Appraised unit values less 7.5% thereof, net packed	Agreed statement of facts	San Francisco Tube rugs, etc.

V86/117	Watson, J. May 13, 1986	Mitsui & Co.	R63/2301, etc.	Export value	F.o.b. of f.o.b. prais
V86/118	Watson, J. May 13, 1986	Mitsui & Co.	R53/4746	Export value	Appra ther
V86/119	Watson, J. May 13, 1986	Mitsui & Co.	R65/15283	Export value	Appra 7.5%
V86/120	Watson, J. May 13, 1986	National Silver	R68/14441, etc.	Export value	Appra ther
V86/121	Watson, J. May 13, 1986	Nichimen Co.	R60/21896, etc.	Export value	Appra 7.5%
V86/122	Watson, J. May 13, 1986	Nichimen Co.	R63/1315, etc.	Export value	Appra ther
V86/123	Watson, J. May 13, 1986	Providence Import	R59/3954, etc.	Export value	Appra ther
V86/124	Watson, J. May 13, 1986	Providence Imp. Co.	R63/638, etc.	Export value	Appra ther
V86/125	Watson, J. May 13, 1986	Rugby Int'l Corp.	R65/12082	Export value	Appra ther
V86/126	Watson, J. May 13, 1986	Transamerican Import & Export Inc.	R61/10209, etc.	Export value	Appra 7.5%
V86/127	Watson, J. May 13, 1986	Bloomfield Industries	R63/8206	Export value	Appra ther

F.o.b. unit prices plus 20% of difference between f.o.b. unit prices and appraised values	Agreed statement of facts	New York Transistor radios together with their accessories and parts, an entirety
Appraised values less 7.5% thereof	Agreed statement of facts	Philadelphia Sewing machine heads
Appraised unit values less 7.5% thereof, net packed	Agreed statement of facts	Los Angeles Transistor radios together with their accessories and parts, an entirety
Appraised values less 7.5% thereof	Agreed statement of facts	Boston Flatware
Appraised unit values less 7.5% thereof, net packed	Agreed statement of facts	New York Transistor radios together with their accessories and parts, an entirety
Appraised values less 7.5% thereof	Agreed statement of facts	Los Angeles Sewing machine heads
Appraised values less 7.5% thereof	Agreed statement of facts	New York Rugs
Appraised values less 7.5% thereof	Agreed statement of facts	Houston Tube mats.
Appraised values less 7.5% thereof	Agreed statement of facts	New York Tube mats
Appraised unit values less 7.5% thereof, net packed	Agreed statement of facts	Chicago Transistor radios together with their accessories and parts, an entirety
Appraised values less 7.5% thereof	Agreed statement of facts	Los Angeles Flatware

# ABSTRACTED VALUATION DE

Decision number	Judge & date of decision	Plaintiff	Court No.	Basis of valuation	
V86/128	Watson, J. May 15, 1986	B.P.M. International Ltd.	R63/4802, etc.	Export value	F.o. of f. p
V86/129	Watson, J. May 15, 1986	C.J. Tower & Sons of Buffalo, Inc.	R64/8339, etc.	Export value	F.o. of f. p
V86/130	Watson, J. May 15, 1986	Durlacher & Co.	290025A, etc.	Export value	F.o. p b v p
V86/131	Watson, J. May 15, 1986	The Englishtown Corp.	R61/6069, etc.	Export value	F.o. p b a
V86/132	Watson, J. May 15, 1986	Imperial Tile Corp.	R64/7578	Export value	Appl th
V86/133	Watson, J. May 15, 1986	Karl Schreff & Assoc.	R63/4651, etc.	Export value	Appl 7
V86/134	Watson, J. May 15, 1986	Karl Schreff & Assoc.	R63/7646	Export value	Appl 7
V86/135	Watson, J. May 15, 1986	Mercury Radio & Battery Corp.	R63/7694, etc.	Export value	F.o. p b v p

Held value	Basis	Port of entry and merchandise
F.o.b. unit prices plus 20% of difference between f.o.b. unit prices and appraised values	Agreed statement of facts	Los Angeles Transistor radios together with their accessories and parts; an entirety
F.o.b. unit prices plus 20% of difference between f.o.b. unit prices and appraised values	Agreed statement of facts	Buffalo Transistor radios together with their accessories and parts; an entirety
F.o.b. unit invoice prices plus 20% of difference between f.o.b. unit invoice prices and appraised values	Agreed statement of facts	New York Silk scarfs
F.o.b. unit invoice prices plus 20% of difference between f.o.b. unit prices and appraised values	Agreed statement of facts	New York Stainless steel flatware
Appraised values less 7.5% thereof	Agreed statement of facts	Los Angeles Tiles
Appraised unit values less 7.5% thereof, net packed	Agreed statement of facts	Chicago Transistor radios together with their accessories and parts; an entirety
Appraised unit values less 7.5% thereof, net packed	Agreed statement of facts	New York Transistor radios together with their accessories and parts; an entirety
F.o.b. unit invoice prices plus 20% of difference between f.o.b. unit invoice prices and appraised values	Agreed statement of facts	New York Batteries

V86/136	Watson, J. May 15, 1986	Mitsui & Co.	R64/24181, etc.	Export value	Appraised 7.5% th
V86/137	Watson, J. May 15, 1986	Nichimen Co.	262605A	Export value	F.o.b. un plus 2 between voice praised
V86/138	Watson, J. May 15, 1986	Nomura (America) Corp.	R64/7441, etc.	Export value	Appraised 7.5% th
V86/139	Watson, J. May 15, 1986	Rugby Int'l Corp.	R66/22512, etc.	Export value	Appraised thereof
V86/140	Watson, J. May 15, 1986	Starlight Trading, Inc.	R58/6555, etc.	Export value	F.o.b. un plus 2 between voice praised
V86/141	Watson, J. May 15, 1986	Transamerica Electric Int'l Co.	R65/23583, etc.	Export value	F.o.b. un of di f.o.b. u praised
V86/142	Watson, J. May 15, 1986	Transamerica Electric Int'l Co.	R66/5483, etc.	Export value	F.o.b. un of di f.o.b. u praised
V86/143	Watson, J. May 15, 1986	Trans American Elec. Int'l Co.	R66/6682, etc.	Export value	F.o.b. un of di f.o.b. u praised
V86/144	Watson, J. May 15, 1986	Trans-Ocean Import	R67/6946	Export value	F.o.b. un plus 2 between voice praised

appraised unit values less 7.5% thereof, net packed	Agreed statement of facts	Los Angeles Transistor radios together with their accessories and parts; an entirety
c.b. unit invoice prices plus 20% of difference between f.o.b. unit invoice prices and appraised values	Agreed statement of facts	New York Solid silk square
appraised unit values less 7.5% thereof, net packed	Agreed statement of facts	Seattle Transistor radios together with their accessories and parts; an entirety
appraised values less 7.5% thereof	Agreed statement of facts	Seattle Tube mats
c.b. unit invoice prices plus 20% of difference between f.o.b. unit invoice prices and appraised values	Agreed statement of facts	New York Silk articles
c.b. unit prices plus 20% of difference between f.o.b. unit prices and appraised values	Agreed statement of facts	Chicago Transistor radios together with their accessories and parts; an entirety
c.b. unit prices plus 20% of difference between f.o.b. unit prices and appraised values	Agreed statement of facts	Chicago Transistor radios together with their accessories and parts; an entirety
c.b. unit prices plus 20% of difference between f.o.b. unit prices and appraised values	Agreed statement of facts	Chicago Transistor radios together with their accessories and parts; an entirety
c.b. unit invoice prices plus 20% of difference between f.o.b. unit invoice prices and appraised values	Agreed statement of facts	Portland Rugs

# ABSTRACTED VALUATION DEC

Decision number	Judge & date of decision	Plaintiff	Court No.	Basis of valuation	
V86/145	Watson, J. May 16, 1986	C.M. Import & Export Corp.	R61/2620, etc.	Export value	F.o.b. of f.o. pre
V86/146	Watson, J. May 16, 1986	Daicbe Busman Kaisha	R58/26070, etc.	Export value	F.o.b. plus bet voi pre
V86/147	Watson, J. May 16, 1986	Nichimen Co.	R64/18077	Export value	Appr the
V86/148	Watson, J. May 19, 1986	American Customs Brokerage Co.	R64/2352	Export value	F.o.b. of f.o. pre
V86/149	Watson, J. May 19, 1986	Durlacher & Co.	Z79426A, etc.	Export value	F.o.b. plus bet voi pre
V86/150	Watson, J. May 19, 1986	Durlacher & Co.	281398A, etc.	Export value	F.o.b. plus bet voi pre
V86/151	Watson, J. May 19, 1986	Gosho Trading Co.	R66/19920, etc.	Export value	F.o.b. plus bet voi pre
V86/152	Watson, J. May 19, 1986	H.W. Ebert Co.	R59/1580, etc.	Export value	F.o.b. of f.o. pre



DECISIONS—Continued

Held value	Basis	Port of entry and merchandise
F.o.b. unit prices plus 20% of difference between f.o.b. unit prices and appraised values	Agreed statement of facts	San Francisco Transistor radios together with their accessories and parts; an entirety
F.o.b. unit invoice prices plus 20% of difference between f.o.b. unit invoice prices and appraised values	Agreed statement of facts	New York Fabric
Appraised values less 7.5% thereof	Agreed statement of facts	San Francisco Sewing machine heads
F.o.b. unit prices plus 20% of difference between f.o.b. unit prices and appraised values	Agreed statement of facts	Honolulu Transistor radios together with their accessories and parts, an entirety
F.o.b. unit invoice prices plus 20% of difference between f.o.b. unit invoice prices and appraised values	Agreed statement of facts	New York Silk scarfs
F.o.b. unit invoice prices plus 20% of difference between f.o.b. unit invoice prices and appraised values	Agreed statement of facts	New York Silk scarfs
F.o.b. unit invoice prices plus 20% of difference between f.o.b. unit invoice prices and appraised values	Agreed statement of facts	Chicago Tiles
F.o.b. unit prices plus 20% of difference between f.o.b. unit prices and appraised values	Agreed statement of facts	New York Transistor radios together with their accessories and parts, an entirety

V86/153	Watson, J. May 19, 1986	Nichimen Co.	R62/1406, etc.	Export value	Apprais 7.5%
V86/154	Watson, J. May 19, 1986	Nichimen Co.	R62/3823, etc.	Export value	Apprais 7.5%
V86/155	Watson, J. May 19, 1986	Starlight Trading Inc.	276282A, etc.	Export value	F.o.b. u plus betwe voice praise
V86/156	Watson, J. May 19, 1986	Starlight Trading Inc.	295180A, etc.	Export value	F.o.b. u plus betwe voice praise
V86/157	Watson, J. May 19, 1986	Starlight Trading, Inc.	297408A, etc.	Export value	F.o.b. u plus betwe voice praise
V86/158	Watson, J. May 19, 1986	Transamerican Import & Export Co.	R61/8437	Export value	Apprais 7.5%
V86/159	Watson, J. May 19, 1986	Transamerican Import Export Inc.	R61/15409, etc.	Export value	F.o.b. u of d f.o.b. praise
V86/160	Watson, J. May 19, 1986	Universal Trans- continental Corp.	R64/3234, etc.	Export value	F.o.b. u of d f.o.b. praise

Appraised unit values less 7.5% thereof, net packed	Agreed statement of facts	New York Transistor radios together with their accessories and parts, an entirety
Appraised unit values less 7.5% thereof, net packed	Agreed statement of facts	Houston Transistor radios together with their accessories and parts, an entirety
f.o.b. unit invoice prices plus 20% of difference between f.o.b. unit in- voice prices and ap- praised values	Agreed statement of facts	New York Silk handkerchiefs, etc.
f.o.b. unit invoice prices plus 20% of difference between f.o.b. unit in- voice prices and ap- praised values	Agreed statement of facts	New York Silk rayon scarfs
f.o.b. unit invoice prices plus 20% of difference between f.o.b. unit in- voice prices and ap- praised values	Agreed statement of facts	New York Silk/rayon scarfs
Appraised unit values less 7.5% thereof, net packed	Agreed statement of facts	Los Angeles Transistor radios together with their accessories and parts, an entirety
f.o.b. unit prices plus 20% of difference between f.o.b. unit prices and ap- praised values	Agreed statement of facts	Chicago Transistor radios together with their accessories and parts, an entirety
f.o.b. unit prices plus 20% of difference between f.o.b. unit prices and ap- praised values	Agreed statement of facts	New York Transistor radios together with their accessories and parts, an entirety

# ABSTRACTED VALUATION DE

Decision number	Judge & date of decision	Plaintiff	Court No.	Basis of valuation	
V86/161	Re, C.J. May 7, 1986	Yoshida Int'l Inc.	75-1-00820, etc.	Export value	Ap e t c
V86/162	Watson, J. May 7, 1986	Texas Instruments Inc.	83-5-00653	Constructed value	45.

ON DECISIONS—Continued

Held value	Basis	Port of entry and merchandise
Appraised values shown on entry papers less additions included to reflect currency revaluation	C.B.S. Imports Corp. v. U.S., C.D. 4739	Chicago New York Not stated
45.687 of entered value	Agreed statement of facts	Houston Semiconductor devices



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The Procedural Handbook of the United States Court of International Trade, prepared by the staff of the Office of the Clerk, is now available. The Handbook provides basic information for the practitioner in processing actions under the court's Rules. It is intended to serve solely as a convenient guide and reference source, which consolidates and summarizes various procedures before the court.

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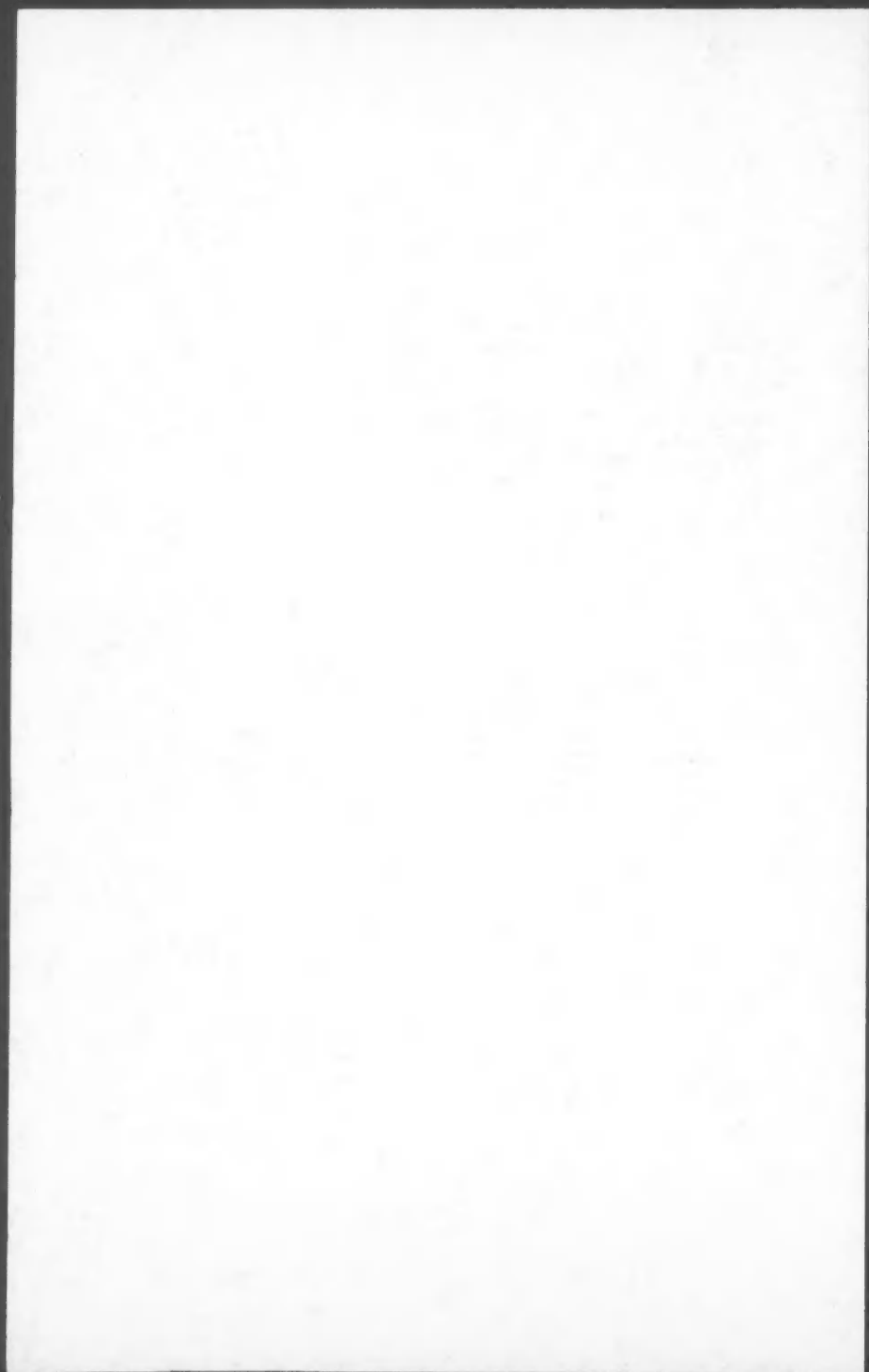
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# Index

## *U.S. Customs Service*

### Treasury Decision

Entry number, assignment and format of; Part 142, CR amended .....	T.D. No. 86-106
--	--------------------

## U.S. Court of Appeals for the Federal Circuit

Todd Shipyards Corp. v. United States .....	Appeal No. 86-692
---	----------------------

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